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April 8, 2008

VIA FACSIMILE AND E-MAIL

Honorable Paul A. Crotty
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007

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Re: Kou v. Medis Technologies Ltd., et al., Case No. 07 Civ. 3230 (PAC)

Dear Judge Crotty:

We represent Defendants Medis Technologies Ltd. ("Medis"), Robert K. Lifton ("Lifton"), and Andrew Udis ("Udis") (collectively "Defendants") in the above-captioned action. We respectfully write to request an enlargement of time from April 10, 2008 to April 24, 2008 to submit our Reply to Plaintiffs' Opposition to Defendants' Motion to Dismiss the First Amended Class Action Complaint. Plaintiffs' counsel has consented to this request for a two extension of time. This is Defendants' second and final request for an extension of time; Plaintiffs' two prior requests for extensions were granted by the Court. Defendants' requested extension does not affect any other scheduled dates in this matter.

We thank the Court for its consideration of this request.

Respectfully submitted,

Ben Delfin
Ben Delfin (BD 1216)

cc: Phillip Kim (PK 9384)
(by facsimile and email)

✓ SO ORDERED: 4/8/08

Paul A. Crotty
HON. PAUL A. CROTTY
UNITED STATES DISTRICT JUDGE

MEMO ENDORSED

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